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IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

Declaration and Power of Attorney

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **A METHOD FOR PROVIDING LOCAL AND TOLL SERVICES WITH LNP, AND TOLL-FREE SERVICES TO A CALLING PARTY WHICH ORIGINATES THE CALL FROM AN IP LOCATION CONNECTED TO A SIP-ENABLED IP NETWORK**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by an amendment if any, specifically referred to in this oath or declaration.

I acknowledge the duty to disclose all information known to me which is material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, 119(a-d) or 365(a-b) of PCT or foreign application(s) for patent or inventors' certificate listed below or priority benefits under 119(e) of any United States provisional application(s) listed below and have also identified below any foreign application for patent or inventors' certificate having a filing date before that of the application on which priority is claimed:

Provisional Patent Application No. 60/465,680, Filed On April 25, 2003

I hereby claim the benefit under Title 35, United States Code, 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application which is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, 112, we acknowledge the duty to disclose all information known to us to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

None

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States

Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint the attorney(s) associated with Customer Number 26652 (AT&T Corp.) with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith.

I also appoint Judith C. Crowley (Reg. No. 35,091), Christopher S. Daly (Reg. No. 37,303), Donald F. Mofford (Reg. No. 33,740), Paul D. Durkee (Reg. No. 41,003), Richard M. Sharkansky (Reg. No. 25,800), David W. Rouille (Reg. No. 40,150), Kermit Robinson (Reg. No. 48,734), Robert V. Klauzinski (Reg. No. 42,742), and Cathy L. Peterson (Reg. No. 41,249) of Daly, Crowley & Mofford as associate attorneys, with full power to prosecute said application, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

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